FOR OHF USE

LL1

2000
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2000)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0037911

Facility Name: Elmwood Center

Address: 1017 West Galena Boulevard (Number) Aurora (City) 60506 (Zip Code)

County: Kane

Telephone Number: (708) 897-3100 **Fax #** (630) 897-1404

IDPA ID Number: 22-3152462001

Date of Initial License for Current Owners: 5/1/92

Type of Ownership:

	VOLUNTARY,NON-PROFIT	x	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code		x	Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Skander Nasser, III **Telephone Number:** (317) 237-5500

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/00 to 12/31/00 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) _____ (Date)
(Type or Print Name) Debbie McLarty
(Title) VP of Reimbursement

Paid Preparer
(Signed) _____ (Date)
(Print Name and Title) Skander Nasser, III - Partner
(Firm Name & Address) Bradley & Assoc, Inc. , 201 S. Capitol Ave, #910 Indianapolis, IN 46225
(Telephone) (317) 237-5500 Fax # (317) 237-5503

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	12	Skilled (SNF)	12	4,392	1
2		Skilled Pediatric (SNF/PED)			2
3	56	Intermediate (ICF)	56	20,496	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	68	TOTALS	68	24,888	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	536	26	2,640	3,202	8
9	SNF/PED					9
10	ICF	8,607	8,974	889	18,470	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	9,143	9,000	3,529	21,672	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 87.08%

D. How many bed-hold days during this year were paid by Public Aid?
20 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/A

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 5/1/92

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 5/1/92 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 12 and days of care provided 1,639

Medicare Intermediary Riverbend Government Benefits Administrator

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [x] NO [ ]

Tax Year: 12/31/00 Fiscal Year: 12/31/00

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	131,690	23,042	25,306	180,038		180,038	(732)	179,306			1
2	Food Purchase		86,944		86,944		86,944	(4,356)	82,588			2
3	Housekeeping	77,913	17,668	950	96,531		96,531		96,531			3
4	Laundry	14,560	10,032	21,090	45,682		45,682	(9,333)	36,349			4
5	Heat and Other Utilities			81,617	81,617		81,617		81,617			5
6	Maintenance	26,890	15,659	25,563	68,112		68,112		68,112			6
7	Other (specify):*											7
8	**TOTAL General Services**	251,053	153,345	154,526	558,924		558,924	(14,421)	544,503			8
	B. Health Care and Programs											
9	Medical Director			13,200	13,200		13,200		13,200			9
10	Nursing and Medical Records	883,001	43,540	271,506	1,198,047	(2,594)	1,195,453	(1,449)	1,194,004			10
10a	Therapy		3,912	202,621	206,533		206,533	(17,731)	188,802			10a
11	Activities	40,496	3,913	3,464	47,873		47,873		47,873			11
12	Social Services	64,553	909		65,462		65,462		65,462			12
13	Nurse Aide Training											13
14	Program Transportation					3,250	3,250		3,250			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	988,050	52,274	490,791	1,531,115	656	1,531,771	(19,180)	1,512,591			16
	C. General Administration											
17	Administrative	89,510			89,510	(27,491)	62,019	280,960	342,979			17
18	Directors Fees											18
19	Professional Services			7,395	7,395		7,395	(6,000)	1,395			19
20	Dues, Fees, Subscriptions & Promotions			538	538	2,594	3,132	(204)	2,928			20
21	Clerical & General Office Expenses	52,824	16,144	48,993	117,961	27,491	145,452		145,452			21
22	Employee Benefits & Payroll Taxes			383,045	383,045		383,045		383,045			22
23	Inservice Training & Education											23
24	Travel and Seminar			5,766	5,766	(3,250)	2,516		2,516			24
25	Other Admin. Staff Transportation			286	286		286		286			25
26	Insurance-Prop.Liab.Malpractice			16,422	16,422		16,422		16,422			26
27	Other (specify):* Misc expense			47,596	47,596		47,596	(41,107)	6,489			27
28	**TOTAL General Administration**	142,334	16,144	510,041	668,519	(656)	667,863	233,649	901,512			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,381,437	221,763	1,155,358	2,758,558		2,758,558	200,048	2,958,606			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Elmwood Center #0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	D. Ownership											
30	Depreciation			39,885	39,885		39,885	40,406	80,291			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							91,162	91,162			32
33	Real Estate Taxes			21,384	21,384		21,384		21,384			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			14,264	14,264		14,264		14,264			35
36	Other (specify):*											36
37	**TOTAL Ownership**			75,533	75,533		75,533	131,568	207,101			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			162,383	162,383		162,383	(4,062)	158,321			39
40	Barber and Beauty Shops			5,411	5,411		5,411		5,411			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			37,230	37,230		37,230		37,230			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			205,024	205,024		205,024	(4,062)	200,962			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,381,437	221,763	1,435,915	3,039,115		3,039,115	327,554	3,366,669			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(745)	2		4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients	(9,333)	4		8
9	Non-Straightline Depreciation	20,850	30		9
10	Interest and Other Investment Income	(41)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(3,611)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(33,726)	27		24
25	Fund Raising, Advertising and Promotional	(7,381)	27		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule SEE PG 5A	(6,204)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (40,191)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	367,745		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 367,745		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 327,554		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Elmwood Center

ID# 0037911

Report Period Beginning: 1/1/00

Ending: 12/31/00

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	NON ALLOWABLE LEGAL FEES	$ (6,000)	19	1
2	PAC DUES	(204)	20	2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
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74				74
75				75
76				76
77				77
78				78
79				79
80				80
81				81
82				82
83				83
84				84
85				85
86				86
87				87
88				88
89				89
90	Total	(6,204)		90

STATE OF ILLINOIS — Summary A

Facility Name & ID Number Elmwood Center # 0037911 **Report Period Beginning:** 1/1/00 **Ending:** 12/31/00

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	(732)	0	0	0	0	0	0	0	0	0	(732)	1
2	Food Purchase	(4,356)	0	0	0	0	0	0	0	0	0	0	(4,356)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	(9,333)	0	0	0	0	0	0	0	0	0	0	(9,333)	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(13,689)	(732)	0	0	0	0	0	0	0	0	0	(14,421)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	(1,449)	0	0	0	0	0	0	0	0	0	(1,449)	10
10a	Therapy	0	(17,731)	0	0	0	0	0	0	0	0	0	(17,731)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	(19,180)	0	0	0	0	0	0	0	0	0	(19,180)	16
	C. General Administration													
17	Administrative	0	280,960	0	0	0	0	0	0	0	0	0	280,960	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(6,000)	0	0	0	0	0	0	0	0	0	0	(6,000)	19
20	Fees, Subscriptions & Promotions	(204)	0	0	0	0	0	0	0	0	0	0	(204)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(41,107)	0	0	0	0	0	0	0	0	0	0	(41,107)	27
28	**TOTAL General Administration**	(47,311)	280,960	0	0	0	0	0	0	0	0	0	233,649	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(61,000)	261,048	0	0	0	0	0	0	0	0	0	200,048	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Elmwood Center # 0037911 **Report Period Beginning:** 1/1/00 **Ending:** 12/31/00

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	20,850	19,556	0	0	0	0	0	0	0	0	0	40,406	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(41)	91,203	0	0	0	0	0	0	0	0	0	91,162	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	20,809	110,759	0	0	0	0	0	0	0	0	0	131,568	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	(4,062)	0	0	0	0	0	0	0	0	0	(4,062)	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	(4,062)	0	0	0	0	0	0	0	0	0	(4,062)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(40,191)	367,745	0	0	0	0	0	0	0	0	0	327,554	45

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Genesis Health Ventures, Inc.	100	See attached list		ENR, Inc.	Hackensack, NJ	Property Owner
				Neighborcare	Willowbrook, IL	Pharmacy
				Genesis Rehab	Kennett Square, PA	Therapy
				Genesis Hospitality	Kennett Square, PA	Dietary

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	30	Depreciation	$	ENR, Inc.	0.00%	$ 19,556	$ 19,556	1
2	V	32	Interest		ENR, Inc.	0.00%	91,203	91,203	2
3	V	17	Administrative		Genesis Health Ventures	100.00%	280,960	280,960	3
4	V	10	Related Party mark-up	1,449	Neighborcare	0.00%		(1,449)	4
5	V	10a	Related Party mark-up	115	Neighborcare	0.00%		(115)	5
6	V	39	Related Party mark-up	4,062	Neighborcare	0.00%		(4,062)	6
7	V	10a	Related Party mark-up	17,616	Genesis Rehab	0.00%		(17,616)	7
8	V	1	Related Party mark-up	732	Genesis Hospitality	0.00%		(732)	8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 23,974			$ 391,719	$ * 367,745	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week: Hours	Percent	Compensation Included in Costs for this Reporting Period**: Description	Amount	Schedule V. Line & Column Reference	
1	Facility owned by a publicly traded company								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [x] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Genesis Health Ventures
Street Address: 101 E. State Street
City / State / Zip Code: Kennett Square, PA 19348
Phone Number: (610) 925-4076
Fax Number: ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	17	Administrative	Accumulated Costs		58	$ 19,764,727	$		$ 280,960	1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 19,764,727	$		$ 280,960	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Mellon Bank		x				$ 169,948	$ 169,948		8.5000	$ 17,105	1
2	Mellon Bank		x				767,467	767,467		8.5000	74,098	2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 937,415	$ 937,415			$ 91,203	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 937,415	$ 937,415			$ 91,203	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 1999 report.	$	25,870	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	19,661	2
3. Under or (over) accrual (line 2 minus line 1).	$	(6,209)	3
4. Real Estate Tax accrual used for 2000 report. (Detail and explain your calculation of this accrual on the lines below.)	$	27,593	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes used previously to calculate a payment rate. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	21,384	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1995	17,625	8
	1996	18,093	9
	1997	18,694	10
	1998	19,042	11
	1999	19,661	12

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 1999	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 16,733 B. General Construction Type: Exterior Brick Frame Masonry Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [x] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [x] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [x] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	64,000	1992	$ 20,000	1
2					2
3	TOTALS	64,000		$ 20,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	68		1995	1965	$ 640,000	$	30	$ 19,556	$ 19,556	$ 183,113	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	LEASEHOLD IMPROVEMENTS			1993	2,097	40	20	105	65	711	9
10	LEASEHOLD IMPROVEMENTS			1994	7,520	142	20	377	235	2,372	10
11	LEASEHOLD IMPROVEMENTS			1995	48,670	922	20	2,438	1,516	13,361	11
12	CARPET			1996	3,034	51	20	137	86	685	12
13	CONSTRUCTION			1996	6,581	128	20	296	168	1,480	13
14	ALARM SYSTEM			1996	1,520	26	20	68	42	329	14
15	ALARM SYSTEM			1996	1,023	26	20	51	25	238	15
16	TOILET & PAINT			1996	483	24	20	23	(1)	110	16
17	ROOM RENOVATIONS			1996	4,063	74	20	183	109	884	17
18	HALLWAY REPAIR			1996	190	10	20	9	(1)	43	18
19	CHAIR RAIL IN DINING ROOM			1996	301	15	20	15		71	19
20	CHAIR RAIL IN DINING ROOM			1996	17	1	20	1		5	20
21	PAINT			1996	114	6	20	2	(4)	15	21
22	DOORS			1996	1,340	26	20	60	34	280	22
23	FIRE RETARDENT WINDOW DRESSINGS			1996	24,914	459	20	1,121	662	5,231	23
24	CONCRETE & PAVINGS FOR PARKING LOT			1996	28,000	536	20	1,260	724	5,880	24
25	PAINT			1996	21,482	408	20	967	559	4,432	25
26	SMOKE ALARMS			1996	1,800	26	20	81	55	371	26
27	NEW ROOF			1996	38,662	700	20	1,740	1,040	7,540	27
28	CARPETING			1996	1,028	26	20	51	25	208	28
29	FLOOR COVERING			1996	180	9	20	9		37	29
30	ELECTRIC			1997	3,422	78	20	171	93	683	30
31	SECURITY SYSTEMS			1997	1,189	32	20	59	27	236	31
32	SECURITY SYSTEMS			1997	48	2	20	2		11	32
33	SECURITY SYSTEMS			1997	718	22	20	36	14	144	33
34	TUB FAUCET			1997	266	5	20	13	8	52	34
35	SUPPLIES FOR MAINT			1997	44	2	20	2		11	35
36	TOTAL (lines 4 thru 35)				$ 838,706	$ 3,796		$ 28,833	$ 25,037	$ 228,533	36

*Total beds on this schedule must agree with page 2.

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	KITCHEN EQUIPMENT			1997	1,661	40	20	83	43	325	9
10	SUPPLIES FOR RENOVATION			1997	341	6	20	17	11	65	10
11	BUILDING MATERIALS			1997	1,435	30	20	72	42	282	11
12	SUPPLIES FOR RENOVATION			1997	1,689	41	20	84	43	329	12
13	PAINTING SERVICES			1997	3,975	91	20	199	108	761	13
14	PAINTING SERVICES			1997	3,445	76	20	172	96	658	14
15	ELECTRIC			1997	3,421	75	20	171	96	655	15
16	ELECTRIC			1997	1,091	12	20	55	43	208	16
17	FLOOR COVERING			1997	1,196	17	20	60	43	225	17
18	CONSTRUCTION			1997	1,587	36	20	79	43	298	18
19	GRAPHICS			1997	2,660	64	20	133	69	502	19
20	WOOD REPAIR			1997	542	24	20	27	3	98	20
21	LOCKS			1997	274	11	20	14	3	50	21
22	DOORS			1997	1,980	43	20	99	56	337	22
23	SHADES			1997	3,426	75	20	171	96	583	23
24	CARPET			1997	5,392	8	20	154	146	501	24
25	CLEANING SYSTEMS			1997	2,051	5	20	59	54	192	25
26	CLEANING SYSTEMS			1997	4,500	9	20	129	120	399	26
27	FIRE PREVENTION			1997	2,483	4	20	71	67	225	27
28	PAINTING 2ND FLOOR STORAGE			1998	2,240	59	35	53	(6)	159	28
29	HEATING A/C UNIT			1998	14,750	379	35	348	(31)	1,044	29
30	SUPP SHELVING FOR STORAGE ROOM			1998	1,505	39	35	35	(4)	105	30
31	SUPPLY VACUUM			1998	732	19	35	17	(2)	51	31
32	NEW DOORS FOR BASEMENT & 4 ROOMS			1998	2,910	75	35	69	(6)	207	32
33	MATTRESS FOR RESIDENTS			1998	2,943	76	35	69	(7)	207	33
34	TABLE & CHAIRS FOR RESIDENTS LOUNGE			1998	2,500	59	35	54	(5)	162	34
35	NEW SHELVING			1998	1,616	39	35	35	(4)	105	35
36	TOTAL (lines 4 thru 35)				$ 72,345	$ 1,412		$ 2,529	$ 1,117	$ 8,733	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4					$	$		$	$	$	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	REPAIR BATHROOM			1998	287	7	35	6	(1)	18	9
10	REPAIR BATHROOM			1998	1,095	26	35	23	(3)	69	10
11	SECURITY SYSTEM			1998	27,828	594	35	537	(57)	1,611	11
12	REKEY MASTER LOCK FOR VEHICLE			1998	1,319	26	35	23	(3)	69	12
13	REUPHOLSTER DINING ROOM CHAIRS			1998	11,878	203	35	178	(25)	534	13
14	PAINT BATHROOM WALLS & CEILING			1998	900	16	35	14	(2)	42	14
15	CHART RACK			1998	2,207	38	35	33	(5)	99	15
16	REUPHOLSTER DINING ROOM CHAIRS			1998	3,444	59	35	52	(7)	156	16
17	REUPHOLSTER DINING ROOM CHAIRS			1998	3,837	669	35	58	(611)	174	17
18	REPLACE RELAY SWITCH IN FIRE ALARM			1998	1,320	23	35	20	(3)	60	18
19	REPLACE BACK FLOW VALVES			1998	3,950	68	35	59	(9)	177	19
20	INSTALL THERAPY ROOM HOLDING BAR			1998	1,078	16	35	14	(2)	42	20
21	BASEMENT & SIDEWALK REPLACEMENT			1998	7,744	116	35	100	(16)	300	21
22	CEILING RADIATION DAMPERS FOR AC			1998	304	4	35	3	(1)	9	22
23	PAINT TILING & FIX SHOWER ROOM			1998	900	12	35	10	(2)	30	23
24	RELAY SWITCHWORK			1998	541	8	35	6	(2)	18	24
25	AIR CONDITIONER REPAIR			1998	657	8	35	7	(1)	21	25
26	BLDG IMPROVEMENTS			1999	4,557	130	35	130		260	26
27	BLDG IMPROVEMENTS			1999	2,639	75	35	75		150	27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36	TOTAL (lines 4 thru 35)				$ 76,485	$ 2,098		$ 1,348	$ (750)	$ 3,839	36

*Total beds on this schedule must agree with page 2.

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
37	Purchased in Prior Years	$ 342,285	$ 26,089	$ 46,628	$ 20,539	5-7	$ 241,910	37
38	Current Year Purchases	6,672	953	953		7	953	38
39	Fully Depreciated Assets	57,718					57,715	39
40								40
41	TOTALS	$ 406,675	$ 27,042	$ 47,581	$ 20,539		$ 300,578	41

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
42				$	$	$	$		$	42
43										43
44										44
45										45
46	TOTALS			$	$	$	$		$	46

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
47	Total Historical Cost	(line 3,col.4 + line 36,col.4 + line 41,col.1 + line 46,col.4)	$	1,414,211	47
48	Current Book Depreciation	(line 36,col.5 + line 41,col.2 + line 46,col.5)	$	34,348	48
49	Straight Line Depreciation	(line 36,col.7 + line 41,col.3 + line 46,col.6)	$	80,291	49 **
50	Adjustments	(line 36,col.8 + line 41,col.4 + line 46,col.7)	$	45,943	50
51	Accumulated Depreciation	(line 36,col.9 + line 41,col.6 + line 46,col.9)	$	541,683	51

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
52		$	$	$	52
53					53
54					54
55					55
56					56
57	TOTALS	$	$	$	57

G. Construction-in-Progress

	Description	Cost	
58		$	58
59			59
60			60
61		$	61

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2001	$
13.	/2002	$
14.	/2003	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO

16. Rental Amount for movable equipment: $ 9,356 Description: Nrsg $1873, Admin $6605, Therapy $878
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Facility Use	1999 Plymouth Voyager	$ 409.00	$ 4,908	17
18					18
19					19
20					20
21	TOTAL		$ 409.00	$ 4,908	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   - [ ] YES
   - [x] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a, 3	hrs	$	1,557	$ 85,657	$	1,557	$ 85,657	1
2	Licensed Speech and Language Development Therapist	10a, 3	hrs		188	10,358		188	10,358	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a, 2 & 3	hrs		1,935	106,433	3,912	1,935	110,345	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39, 3	# of prescrpts				93,395		93,395	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): RT	10a, 3			4	243		4	243	13
14	TOTAL			$	3,684	$ 202,691	$ 97,307	3,684	$ 299,998	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 12/31/00 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 517,538	$ 517,538	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,175,245	1,175,245	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	26,535	26,535	6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,719,318	$ 1,719,318	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		20,000	13
14	Buildings, at Historical Cost		640,000	14
15	Leasehold Improvements, at Historical Cost	436,224	436,224	15
16	Equipment, at Historical Cost	409,366	409,366	16
17	Accumulated Depreciation (book methods)	(360,564)	(543,676)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): other assets		450	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 485,026	$ 962,364	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,204,344	$ 2,681,682	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 534,686	$ 534,686	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	123,004	123,004	30
31	Accrued Taxes Payable (excluding real estate taxes)	27,192	27,192	31
32	Accrued Real Estate Taxes(Sch.IX-B)	27,593	27,593	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	other liab	263,872	263,872	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 976,347	$ 976,347	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	883,820	1,651,287	39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 883,820	$ 1,651,287	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,860,167	$ 2,627,634	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 344,177	$ 54,048	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,204,344	$ 2,681,682	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 393,356	1	
2	Restatements (describe):		2	
3			3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 393,356	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(49,179)	7	
8	Aquisitions of Pooled Companies		8	
9	Proceeds from Sale of Stock		9	
10	Stock Options Exercised		10	
11	Contributions and Grants		11	
12	Expenditures for Specific Purposes		12	
13	Dividends Paid or Other Distributions to Owners	( )	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (49,179)	17	
	B. Transfers (Itemize):			
18			18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 344,177	24	*

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,126,442	1
2	Discounts and Allowances for all Levels	(369,603)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,756,839	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	75,069	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 75,069	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	6,299	13
14	Non-Patient Meals	745	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	21,518	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	11,070	20
21	Other Medical Services	109,022	21
22	Laundry	9,333	22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 157,987	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	41	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 41	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 2,989,936	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	558,924	31
32	Health Care	1,531,115	32
33	General Administration	668,519	33
	B. Capital Expense		
34	Ownership	75,533	34
	C. Ancillary Expense		
35	Special Cost Centers	167,794	35
36	Provider Participation Fee	37,230	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,039,115	40
41	**Income before Income Taxes (line 30 minus line 40)****	(49,179)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (49,179)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.** **SEE ACCOUNTANTS' COMPILATION REPORT**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,512	2,835	$ 69,310	$ 24.45	1
2	Assistant Director of Nursing					2
3	Registered Nurses					3
4	Licensed Practical Nurses	51,052	57,614	813,692	14.12	4
5	Nurse Aides & Orderlies					5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	3,664	4,088	40,496	9.91	10
11	Social Service Workers	3,789	4,118	64,553	15.68	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	10,796	12,785	131,690	10.30	15
16	Dishwashers					16
17	Maintenance Workers	1,753	1,940	26,890	13.86	17
18	Housekeepers	8,111	8,975	77,913	8.68	18
19	Laundry	1,709	1,731	14,560	8.41	19
20	Administrator	1,837	2,047	62,019	30.30	20
21	Assistant Administrator					21
22	Other Administrative	5,319	5,929	80,315	13.55	22
23	Office Manager					23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	90,542	102,062	$ 1,381,438 *	$ 13.54	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	monthly	13,200	9, 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	per bed charge	7,316	10, 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 20,516		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		$		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Albert Grayson	Administrator	0	$ 62,019
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 62,019

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Various	Acctg	$ 1,395
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 1,395

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 55,719
Unemployment Compensation Insurance	25,714
FICA Taxes	101,124
Employee Health Insurance	80,767
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Other misc	9,020
Retirement	2,692
Recruitment	108,009
TOTAL (agree to Schedule V, line 22, col.8)	$ 383,045

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed)	
IL Health Care Assoc	1,616
Other Misc	1,312
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 2,928

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	1,118
Detail to be forwarded by provider	
under separate cover	
Seminar Expense	1,397
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,515

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1997	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elmwood Center # 0037911 Report Period Beginning: 1/1/00 Ending: 12/31/00

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **NO**

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **IL Hlth Care Assoc $1616**

(3) Did the nursing home make political contributions or payments to a politica
action organization? **YES** If YES, have these costs
been properly adjusted out of the cost report? **YES**

(4) Does the bed capacity of the building differ from the number of beds licensed at the
end of the fiscal year? **NO** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **7**

(6) Indicate the total amount of both disposable and non-disposable diaper expense
and the location of this expense on Sch. V. $ **34,145** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures
consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **NO**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for
Schedule VII)? YES NO **X** If YES, please indicate name of the facility,
IDPH license number of this related party and the date the present owners took over

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department
of Public Aid during this cost report period. $ **37,230**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V
for an individual employee? If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to
the Department of Public Aid, in addition to the daily rate, been properly classifiec
in the Ancillary Section of Schedule V? **YES**

(14) Is a portion of the building used for any function other than long term care services for
the patient census listed on page 2, Section B? **NO** For example,
is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach
a schedule which explains how all related costs were allocated to these functions

(15) Indicate the cost of employee meals that has been reclassified to employee benefits
on Schedule V. $ Has any meal income been offset against
related costs? **YES** Indicate the amount. $ **745**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **NO**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for
residents? **NO** If YES, please indicate the amount of income earned from such a
program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
d. Have vehicle usage logs been maintained? **YES**
e. Are all vehicles stored at the nursing home during the night and all other
times when not in use? **YES**
f. Has the cost for commuting or other personal use of autos been adjusted
out of the cost report? **NA**
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such
transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **YES**
Firm Name: **KPMG Peat Marwick** The instructions for the
cost report require that a copy of this audit be included with the cost report. Has this copy
been attached? **NO** If no, please explain. **NOT YET AVAILABLE**

(18) Have all costs which do not relate to the provision of long term care been adjusted ou
out of Schedule V? **YES**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services
performed been attached to this cost report? **NA**
Attach invoices and a summary of services for all architect and appraisal fees.